

OFFICE OF AUDITS & ADVISORY SERVICES



AGRICULTURE, WEIGHTS & MEASURES OFFICERS' TRANSITION AUDIT

FINAL REPORT

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COUNTY TECHNOLOGY OFFICE
GRAND JURY
HUMAN RESOURCES
RETIREMENT ASSOCIATION
TREASURER-TAX COLLECTOR

August 29, 2013

TO: Ha Dang, Agricultural Commissioner/Sealer of Weights & Measures
Agriculture, Weights & Measures

FROM: Juan R. Perez
Chief of Audits

FINAL REPORT: AGRICULTURE, WEIGHTS & MEASURES OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Agriculture, Weights & Measures Officers' Transition Audit (Parks to Dang). As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

JUAN R. PEREZ
Chief of Audits

AUD:JLC:aps

Enclosure

- c: Sarah Aghassi, Deputy Chief Administrative Officer, Land Use & Environment Group
Tracy M. Sandoval, Deputy Chief Administrative Officer/Auditor and Controller
Lisa Keller-Chiodo, Group Finance Director, Land Use & Environment Group

INTRODUCTION

Audit Objective	The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of Agriculture, Weights & Measures (AWM). The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Sandy Parks, and incoming officer, Ha Dang, took appropriate actions and filed required reports as of May 17, 2013 in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.
Background	The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability, transparency and ethical conduct; fiscal stability; and continuous improvement and innovation.
Audit Scope & Limitations	<p>The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.</p> <p>This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing prescribed by the Institute of Internal Auditors as required by California Government Code, Section 1236.</p>
Methodology	OAAS reviewed all the reports filed by the outgoing and incoming officers, obtained supporting documentation, and performed limited internal control testing.

AUDIT RESULTS

Summary	In our opinion, there is reasonable assurance that the outgoing and incoming officers took appropriate actions and filed required reports without exception, and in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.
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Office of Audits & Advisory Services

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